Taxes & occupation

In search of social class in the 16th-century Low Countries[1]

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1. INTRODUCTION

In the study of social mobility in present and past societies alike, the question of 'mobility between what?' is in many ways a more significant one to answer than any 'how much mobility' enquiry (Abbott, 2006; Breiger, 1990; Miles & Van de Putte, in this issue; Morgan, 2006; Wright, 2005). This is due to the fact that – and anyone addressing the latter is bound to have a conception of social space as a hierarchical structure – it would be hard to imagine notions of social improvement or descent otherwise. Yet the issue how to structure social space, both on the theoretical and empirical level, is a scientific quandary of the first order, with a long-standing pedigree and no definite conclusion in sight. Since Karl Marx and Max Weber formulated key insights in the *modus operandi* of human societies, social thinkers including Dahrendorf, Giddens, Lenski, Mann, Bourdieu, Wright or Thompson have struggled with the subject, each creating slightly or radically different constructs of social reality. This essay does not provide any in-depth discussion of these scholars or their ideas; although the informed reader shall soon enough come to appreciate the largely Weberian perspective pursued here.[3]

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3. On the one hand, my own thinking has not reached the level of actively (re)constructing theories on (pre-industrial) social structures. On the other, based on the ideas of Marx, Weber and others, present-day sociologists and historians have developed many highly interesting ideas on social structures that are ideally suited for the present purposes in their own right.

In any case, different branches of social research have shown differing sensibilities to these fundamental theoretical discussions, and have consequently come to different agreements on how to study social mobility. By and large, economists have shown most concern for relatively straightforward wealth and income stratifications and mobilities, thereby largely ignoring the social theories referred to above. Sociologists on the other hand prefer to keep empirical research in close contact with theory and have thus produced refined definitions of social space in terms of occupation-based social classes, occupational prestige scales or other variables still. As archival remnants largely confine the potential scope of historical research, the abundance of readily available occupational as opposed to financial (on property, income, etc.) data, has lead most if not all historians of social mobility into the wide slipstream of the sociological type of research. Therefore, most scholars consider intergenerational mobility in terms of socio-economic status/prestige or (mostly) occupation-based social classes as the question in need of answering in the study of social mobility. At the same time, mirroring sociological mainstream research practice, little notice has been given to intragenerational or career mobility, or the concepts of lifetime earnings and economic mobility (Birkelund, 2006; Boonstra & Mandemakers, 1995; Breiger, 1990; Goldthorpe, 2005; Kaelble, 1977).

Reflecting this general trend, the past decade witnessed the development of two related yet distinct social classification schemes aimed at providing a necessary and unifying analytical backbone for the historical study of the twin concepts of stratification and mobility. As will be discussed in detail hereafter, the HISCLASS (Historical International Social Class Scheme) and SOCPO (Social Power Scheme) schemes provide a strong basis for both comparative research and theoretical profundity. Especially for the comparative study of 19th-century and early 20th-century (mostly urban) societies based on marriage acts, both schemes have proven their value (see for example Maas & van Leeuwen, 2005; Van de Putte, 2005). Given the promising potential of such class schemes, the question of their use in the study of other times and places comes to the fore. More in particular, this essay concentrates on 16th-century 's-Hertogenbosch, a typical pre-industrial city in the Low Countries, to address a number of problems.

First, the applicability of the aforementioned classification schemes as to this particular context will be investigated. Secondly and more important, the theoretical foundations of both schemes, which rely heavily on occupational data, will be questioned by confronting a number of theoretical ideas mainly

derived from present-day sociology with a set of empirical tests of a range of life chances based on financial and property-related household data. I will argue that classification schemes can only be 'rooted' in the theoretical and empirical aggregate of relational structures and outcomes of various life chances. For any such scheme to bear analytical significance, its empirical effects on (theoretically defined) central life chances should be apparent and distinguishable. Since indeed

> "class positions are seen as deriving from social relations in economic life (…) it is, therefore, in economic life that the implications for individuals of the class positions that they hold should be most immediately apparent" (Goldthorpe & McKnight, 2006, 109).

Given the results of the tests presented below, this paper hopes to draw attention to (financial) property as a crucial constitutive variable of social class, thereby downsizing the analytical and theoretical relevance of occupation and consequently occupation-based class schemes – at least in 16th-century 's-Hertogenbosch.

In order to reach these conclusions, the paper proceeds as follows. First, the following section will offer more in-depth remarks on the (historical) study of social mobility and its relationship to social stratification and social class, thereby largely pursuing a Weberian perspective while falling in step with recent arguments made by sociologists David Grusky, John Goldthorpe and others. HISCLASS and SOCPO will be briefly presented and commented on, while section 2 will introduce 16th-century 's-Hertogenbosch and discuss the sources used. Then, following the theoretical leads developed in the second section, sections 4 to 6 describe a number of empirical tests confronting occupation, HISCLASS, SOCPO, income/wealth, housing and intragenerational mobility patterns. Concluding remarks and a brief overview of future analyses end the essay.

2. SOME THEORETICAL REMARKS ON SOCIAL CLASS

When one reviews the scientific study of social stratification, inequalities and mobility, a peculiar picture emerges. On the one hand, scholars of present-day societies, sociologists and economists alike, have rediscovered the multi-dimensionality of social life in recent years. Before, employment relations

(merged in large, discrete social classes), occupational prestige (translated in continuous scales of socio-economic status) or relatively straightforward earnings and income distributions constituted the preferred theoretical and empirical tool. However, emphasis has recently shifted from occupation or income to other qualities of life and 'well-being' that allegedly cannot be meaningfully captured by the synthetic and 'predictive' power of social classes, status scales or income distributions. Today, at the same time efforts are made to demonstrate the multidimensional validity of social class, as well as to reduce these newly found dimensions in one scale (such as the Human Development Index), while others even dare to call the Grim Reaper on social class (Chan & Goldthorpe, 2007; Goldthorpe, 2005; Goldthorpe & McKnight, 2006; Grusky & Weeden, 2006; Morgan, 2006; Scott, 1996; Svallfors, 2005; Wright, 2005).

For those studying past societies, on the other hand, the multidimensionalist critique will sound particularly familiar, as it was precisely this line of reasoning that made the topic all but extinct from historical research. Already in the 1970s, historians in their search for a holistic understanding of society made the vital points today advocated by multidimensionalist social scientists. In short, one believed that in past societies individual status crystallisation was too insignificant to allow any meaningful one-dimensional stratification, either based on occupation, wealth or status (i.e., Boonstra & Mandemakers, 1995; De Belder, 1976; Slicher van Bath, 1979; Vanhaute, 1999).[4] As a surprisingly sterile corollary of these findings, systematic research into the social stratification, inequalities and mobility of pre-industrial Europe has been an underdeveloped field. Although historians readily use (social) 'class', 'status', 'layer' and other problem-ridden concepts in their vocabulary, very few include explicit definitions of how these notions should be understood and – consequently – properly studied. As such, it is very hard to assess the historical importance of social class and similar concepts, in a Marxian, Weberian or other sense.

However, quite recently a project of "multi-national, interdisciplinary cooperation" has led to the creation of HISCO (Historical International Standard Classification of Occupations), a standard occupational coding scheme, thereby institutionalising the since the early 1990s again slowly growing belief in the occupation as the "'DNA' of economy and society, past

[4] It should be noted that scholars of 19th- and early 20th-century Europe made some progress, as they were more inclined to walk the theoretical and methodological road paved by sociologists (see for example Kaelble, 1985; Lynch, 1998; van Leeuwen & Maas, 2005).

and present". Since it is furthermore believed that "occupations capture both social status and earnings capacity" (also see Van de Putte & Buyst, in this issue; all quotes from van Leeuwen & Maas, 2007, 2), the occupational codes were used to generate HISCLASS, a social class scheme based on a small number of 'big' classes and strongly resembling the widely used EGP (Erikson, Goldthorpe, & Portocarero) scheme in sociology (Erikson & Goldthorpe, 1992; and see for further references Van de Putte & Buyst, in this issue). These schemes are argued for by allowing employment relations (and thus the labour market, see infra) decisive weight in determining central life chances. As such, largely based on *a priori* assumptions, differences in skill level or the manual non-manual division are considered decisive in shaping the main social outcomes.[5]

A second classification scheme, SOCPO, was developed along similar lines although from a more Weberian perspective. The scheme originates in the assumption that what is coined 'social power' equals "the potential to influence one's destiny – or life chances – through control of (scarce) resources", and thus should constitute the core element of any social classification or class structure (Van de Putte & Miles, 2005, 63). Social power is measured in terms of various levels of economic and cultural power, which are subsequently merged into a five-level social power scheme. As such, SOCPO explicitly rejects the inductive, empirical description of social space, and aims to capture the power sources underlying class processes instead of the consequences as is done in most research on social stratifications in past and present (Miles & Van de Putte, in this issue; Van de Putte & Buyst, in this issue).

It should be noted, however, that HISCO and thus occupation comprise the constituting element of both classification schemes. HISCLASS distributes professions by means of the manual non-manual division, skill, supervision and economic sector of each occupation. SOCPO on the other hand allocates the occupation's material resources, employment status, skill and authority (at work) to economic power, the manual non-manual division and the occupation independent variable 'pure' status (nobility, for example) to cultural power. As such, except for the latter variable, both HISCLASS and

5. One major difference with the CASMIN (Comparative Study of Social Mobility in Industrial Nations) scheme or EGP scheme lays in the forced absence of employment status (employer, employee, self-employed) in most historical analysis and thus classification schemes. This is all the more regrettable since precisely this variable is considered by Erikson and Goldthorpe to be of prime importance in shaping life chances.

SOCPO derive their classification mainly if not entirely from occupational data (Van de Putte & Buyst, in this issue; Van de Putte & Miles, 2005; Zijdeman & Lambert, in this issue). In addition, whereas HISCLASS explicitly considers class as status-inclusive, the creators of SOCPO acknowledge that "class is not (…) the only dimension of social stratification, and occupation is not the only available indicator of class" (Miles & Van de Putte, in this issue, p. 88). Therefore efforts are made to expand the SOCPO scheme to encompass other important stratifying factors for the time being missing in the analysis, such as property in the form of land ownership (Van de Putte & Svensson, in this issue).

As such, both class schemes are strongly rooted in economic variables, and thus, together with the observations made by Goldthorpe and McKnight (2006), one would expect the strongest results of class positions in the economic sphere. To be sure, a substantial and still expanding body of research tends to confirm the premises of HISCLASS and SOCPO, as indeed most variables studied (social endogamy and mobility most notably) display moderate up to rather strong class effects.[6] One can question, however, whether the analysis can stop there. The remainder of this section will develop three theoretical points as to social class and status, class and the labour market and the concept of 'big' classes in order to provide the necessary analytical framework for the empirical tests after that.

First, the validity of conceptualising class as status-inclusive can be doubted. As Tak Wing Chan and John Goldthorpe have reiterated recently, class and status defined in Weberian terms are related but different forms of social stratification, whereby the:

> "distinction is not only conceptually cogent but empirically important as well. Indeed, class and status do have distinct explanatory power when it comes to studying varying areas of social life" (Chan & Goldthorpe, 2007, 513).

Whereas the Weberian class is associated with market-related life chances and property, status determines life chances "by the possession of characteristics evaluated in terms of worth, prestige, admirability, etc." (Hamilton & Hirszowicz, 1987, 13). It thus "does not reflect personal qualities, but rather

[6] For HISCLASS, see the contributions to the *International Review of Social History*, 50, 2005, Supplement; or numerous papers given at meetings of the COST Network Project 'Gender & Well-Being' (http://www.ub.es/tig/GWBNet). SOCPO was successfully tested on a number of life chances such as literacy, height and age-at-marriage (Van de Putte & Miles, 2005; Van de Putte & Miles, 2005; Van de Putte & Svensson, in this issue).

the degree of 'social honour' attached to certain of their positional or perhaps purely ascribed attributes (e.g., birth or ethnicity)" and is intimately inter-twined with (distinctive) lifestyles (Chan & Goldthorpe, 2007, 514). One can wonder whether a claim of occupation, or any one-dimensional classification scheme, as capturing class *and* status truly furthers our understanding of the structuring of social inequality, as they exert their effects through quite distinct social processes and mechanisms (Scott, 1996).

This leads to a second critique applying to the centrality of the labour market in traditional (and present-day) stratification research. Let us first consider the assumed capture of 'earnings capacity' by occupational titles and consequently HISCLASS. Already in the 1970s, Belgian scholars such as Jos De Belder and Jules Hannes forcefully swept aside the claims of wealth or income homogeneity of occupational groups, thereby again confirming the multidimensionalist critique (De Belder, 1976; Hannes, 1971; Slicher van Bath, 1979; Vanhaute, 1999). As Luciano Allegra demonstrated recently, the underlying assumption that pre-industrial labour markets ensured 'equal pay for equal work' should indeed be seriously questioned (Allegra, 2005).[7] Along similar lines, Ronald Breiger noted how many present-day "survey respondents place far more weight on income than on occupation when estimating the general standing of hypothetical families" (Breiger, 1990, 11). Evidently, pre-industrial Europe has left us barely any usable 'surveys' of this kind. In fact, except for predictable life-cycle effects, very little is known on tangible lifetime earnings differentials in pre-industrial Europe. For although the functional distribution of labour income is well-documented, this is much less the case for capital and profit incomes that, all taken together, comprise earnings and strongly influence wealth levels, and, arguably, life chances in general (Blondé & Hanus, forthcoming; Kaelble & Thomas, 1991; Paping, in this issue).

Recent comments made by Karin Kurz and Hans-Peter Blossfeld (2004) supplement this second critique. In short, they argue strongly against the pivotal role usually assigned to the labour market in shaping actual life chances, and thus to occupational position in the study of social stratification. Their basic argument is that household property or financial assets – including a home – exert a significant influence on any household's standard of living, social standing, and wealth. Especially inheritance and *inter vivos* transfers of assets are not *per se* strongly correlated with class or even

[7] Which is not to say that the sixteenth-century Low Countries did not entertain a (relatively) 'mature' labour market, on the contrary as was recently demonstrated in (Van Bavel, 2008).

income, but both can have profound effects on numerous life chances and social outcomes. Indeed, Anne McCants previously noted that among the 18th-century Amsterdam poor, "the simple fact of holding a financial asset, even a very modest one, clearly set one apart from one's neighbours who were not similarly endowed" (McCants, 2007, 19). Already capitalising on the conclusions of this study, I would like to stress that especially in the pre-industrial situation investigated here, the importance of property in defining central economic life chances – and thus any meaningful theory of social class – can hardly be understated.

These points lead to a final critique voiced by David Grusky and Kim Weeden in numerous publications. In response to the multidimensionalist claims, they stressed the significance of class schemes exactly "because they provide a synthetic measure of 'life conditions' that broadly define the quality of our social lives" (Grusky & Weeden, 2006, 90).[8] Although this proposition at first sight confirms rather than rejects the analytical relevance of social class, their key point is from a different order still. In brief, Grusky and Weeden advocate the importance of micro-classes as units of structuring and transmission of inequality and hence social stratification. Or rather, they deny nor affirm the existence of 'big' social classes in advance, but plead for empirical testing based on a number of variables. Whether social class structures stratification and inequality should not be a matter of (theoretical) belief alone, but one of factual research. In addition, according to Grusky and Weeden, by ignoring the micro-class level of reproduction, the rigidities of social structures might be misunderstood, as specialised micro-variables could be much more important in defining outcomes, life chances or social relations than 'big'-class variables. Applied to the present purposes, this proposition could be rephrased as the need to test whether the classes defined in HISCLASS or SOCPO in effect explain more than what could be derived from micro-research based on the individual occupations or other variables such as property. This approach arguably fits in with the current development of HISCAM (Historical Camsis (Social Interaction and Stratification Scale)) by the creators of HISCLASS (Van de Putte & Buyst, in this issue).

All this is not to say that social class as a tool of historical analysis should be buried, quite on the contrary. This paper hopes to be, on the other hand, a

[8] Also see the contributions in *Acta Sociologica*, XLV, 2002, no. 3, for extensive comments on Grusky and Weeden's propositions originally voiced in (Grusky & Weeden, 2001). Evidently, this paper is not the place to review the ensuing sociological discussion in any form of detail or completeness.

plea for a more rigid empirical testing of the relevance of class analysis. The primacy of any variable – be it property, occupation, gender, etc. – as to social stratification should not be decided on in advance and on theoretical grounds only, but subjected to factual test. Social stratification and inequality should be studied as a dynamic process, thereby spending attention to both the social variables and social relations constituting social reality. If research would indeed reveal converging clusters in outcomes, life chances and social relations, it will be prudent to define social classes. If not, the need for a more diversified approach comes firmly to the fore.

This essay proposes to take a first step along this road. A first step that is hardly unique as indeed most if not all studies utilising HISCLASS or SOCPO in effect test the validity of the class scheme as regards to social mobility, marriage patterns, etc. Here, 16th-century 's-Hertogenbosch figures as test case for some of the issues raised above. In short, three questions are formulated, evolving around possible correlations between occupation, property levels and HISCLASS- or SOCPO-defined social classes. First, fiscal and professional data are confronted to assess whether homogenous clusters can be discerned that can be labelled as social classes, or conversely in 16th-century 's-Hertogenbosch occupational and financial stratifications had little bearing with each other. Secondly, falling in step with Kurz and Blossfeld, vocation, HISCLASS and SOCPO classes and wealth/income will be crossed with housing tenure. Finally, the same exercise will be done as regards to fiscal mobility, or in the words of Goldthorpe and McKnight, economic prospects and stability. Prior to addressing these issues though, 16th-century 's-Hertogenbosch requires some introductory comments.

3. 'S-HERTOGENBOSCH AND ITS SOURCES

Despite its location to the extreme north of the duchy of Brabant, 's-Hertogenbosch witnessed most if not all of the major political, economic and social events and processes characterising the long 16th century (Blondé, 1987, 1990; Hanus, 2007; Kuijer, 2000; Schuttelaars, 1998). Situated at the border with the French ally and therefore enemy duchy of Guelders, Northern Brabant was prone to stage numerous violent episodes of the Habsburg-Valois conflict. During the opening decades of the 16th-century war, plunder and general mayhem resulted. Military campaigns to and fro spoilt large parts of the rural surroundings, in 1511 a failed assault even lead to the incarcera-

tion of hundreds of overly brash citizens of 's-Hertogenbosch. The massive costs this period brought along, lead among other measures to the levy of a number of highly-detailed taxes by the city council, the so-called *gemene zettingen* or general levies, which will be discussed in detail hereafter. Despite temporary peace agreements, only in 1543 the weapons would be silenced. The second half of the century was largely coloured by the well-known religious turmoil of the Reformation, and the massive political and military conflict with Philip II of Spain. Again the geographical location of 's-Hertogenbosch, straddled between the (up)rising Dutch Republic and the *loyal* Spanish Netherlands, almost ensured continuous strife. Eventually the Brabantine town was conquered by the Dutch in 1629, marking a new era for the former glory 's-Hertogenbosch had become. Indeed, there can be little doubt that the political history of the 16th century does much to explain the town's decline from Burgundian affluence to Dutch mediocrity. While during the second quarter of the century 's-Hertogenbosch reached a demographic peak of well over 20,000 inhabitants, at the time being one of the largest urban centres of the Low Countries, after the exodus of 1579 and for many centuries to come its population numbered less than 13,000, an average figure at best.[9]

In economic terms, the relative proximity to Antwerp played a crucial role, apparently topping the devastating effects of the war with Guelders. Roughly during the period 1475-1525 the northern regions of Brabant, notably the quarters of Antwerp, Bergen-op-Zoom and 's-Hertogenbosch, witnessed a marked economic and demographic expansion. At the flourishing annual Brabantine fairs of both former towns, chief merchants and smaller producers coming from the latter experienced (major) profits that fuelled a thriving urban economy. Later on, these prime economic actors switched or were forced to switch their attention to the rising and soon to be permanent international market of Antwerp. Within decades the commercial metropolis on the river Scheldt dominated Brabant and the Low Countries, acting as a primary gateway for several urban export industries (linens, pins and knives especially). As such Antwerp and its capitalist merchants extracted more and more of the added value created by the numerous craftsmen of 's-Hertogenbosch who were geared towards export production. By the mid-16th century, the urban economy of 's-Hertogenbosch had become a satellite for the booming world market of Antwerp. That is not to say, however, that the Brabantine town had become a mono-industrial town such as some of the

[9] Demographic data further underscores the fundamental nature of this decline, since only in the late 19th-century 's-Hertogenbosch would again house more than 20,000 people.

medieval Flemish textile centres, quite on the contrary. Both at the onset and middle of the century, the retail and service sectors engaged a large number of people, while small industries employed numerous skilled and unskilled workers as well (Blondé & Hanus, forthcoming).
The tax rolls in question have been studied before, yet for the purpose of this essay a proper understanding of why and how, whom and what was taxed is indispensable (an overview is given in Hanus, 2007). Regrettably, only the why and whom can be addressed with any degree of certainty, although reasonable hypotheses can be formulated as to what was considered taxable 'capital' and how the taxes were collected.

As a direct result of the continuous Burgundian and Habsburg warmongering, by the end of the 15th century 's-Hertogenbosch and most other towns in the Low Countries faced massive financial difficulties (Blondé, 1987; Schuttelaars, 1998; Van de Laar, 1979). Probably by order of duke Philip the Handsome of Burgundy and his officials, between 1497 and 1513 's-Hertogenbosch imposed thirteen rounds of direct taxation as to lower the pressure on the urban treasury.[10] By the mid-16th century similar troubles led to similar solutions, resulting in another handful of highly-detailed tax levies. Usually some 3,000 people were taxed. Two facts corroborate the hypothesis that the entire population (excluding the destitute, nobility and clergy) was taxed on a proportional basis. First, there is little doubt that during this period 's-Hertogenbosch counted approximately 3,000 and later on 3,500 to 4,000 taxable households. Secondly, since a very wide range of sums was collected, in all likelihood every head of household was taxed in proportion to his or her applicable resources.[11]

Two levies were based on house rents (10% in 1505/1506 and 6.7% in 1547) while the general levy of 1552 taxed 10% of the annual income. Although in only three of the remaining twelve levies the basis of the tax is specifically stated, there can be little doubt (based on total, average and individual contributions) that all other taxes of the early-16th century were also levied according to the 'condition, power, honour and wealth' of the tax payer. In short, as

[10.] Especially in comparative perspective, this number is impressive: although most towns in the Netherlands were confronted with similar financial problems and ducal interference, only in 's-Hertogenbosch more than one round of direct taxation was levied. In general, throughout the late medieval and early modern period, direct taxation was extremely rare in the Low Countries (compare Blondé, 1987; Soltow & van Zanden, 1998; van den Berg & van Zanden, 1993; van Schaïk, 1987).
[11.] Substantial statistical evidence in support of this hypothesis is given by Blondé (1987).

in 1552 these levies taxed labour and property incomes where applicable, as was conjectured from a creative analysis of the urban public annuity buyers.[12] More accurately, based on the same parameters of total, average and individual contributions, one can conclude that all general levies were imposed on similar grounds. Further research into the city accounts, *Bosch' Protocol* and archives of poor or religious institutions will unearth more evidence as to further substantiate this problem. In any case, the contemporary tax collectors, most likely leading figures within every parish or ward, clearly had a very accurate idea of the taxable assets (income, property, etc.) of their flock.

The taxes collected in the second half of the 16th century were in comparative perspective less homogeneous and numerous, yet at the same time richer in detail.[13] Next to the house rent tax of 1547 and the income levy of 1552, there remains a hearth enumeration dating from 1553, an income levy (5%) annex beer tax of 1557 and part of a 1% levy on houses of 1569.[14] Regrettably, the latter only lists the ward *Markt*, while the hearth roll of 1553 is incomplete and yields no direct fiscal information, but detailed data on house ownership or renting (including the proprietor) and the number of stoves and ovens per dwelling. The 1557 levy offers very promising though not yet fully-appreciated perspectives as it combines earnings and consumption figures. This paper will primarily focus on the fiscal records of 1552 and 1553 and the early 16th-century levies, as they are best matched for the present purposes.

Before these fiscal records can be meaningfully integrated in the study of social structures, the interrelated questions regarding social and professional representativity require some elaboration. For although it has been established that, excluding the destitute, nobility and clergy, probably all (heads of) households were taxed, it is still unsure what kind of information the tax rolls yield precisely. The first question has already been answered: in all

12. This conclusion is built on three elements. First, an attempt to track all public annuity keepers of early 16th-century 's-Hertogenbosch in the *gemene zetting* of 1502/1503 lead to the hypothesis that for a number of poor *renteniers* the public annuity (paid by the urban treasury) comprised their sole income. Thus it was established that they had to contribute the equivalent of one daily wage (the annuity divided by 250) to the levy. Secondly, one of the few surviving probate inventories of this period corroborated this evidence. Thirdly, further weight was added to this hypothetical account as it turned out that the average and median daily wages for masons, carpenters and other construction workers found a reflection in their average and median tax contribution (more details can be found in Hanus, 2007).

13. Probably even more poll taxes were levied during these years, but unfortunately no copies survived (Blondé, 1987, 11).

14. Furthermore, forced and voluntary loans followed in 1579 and 1586, but they are hardly suited for the kind of research pursued here.

general and house rent levies, the fiscal hierarchy that resulted from ranking all contributors in all probability mirrors the reality of what was taxed (Blondé, 1987, 21-37; Blondé & Hanus, forthcoming). Thus, John Smith paying ten styvers in 1552 definitely enjoyed a higher income than his neighbour disbursing five styvers. However, whether John's financial capacity in effect doubled that of his neighbour is impossible to ascertain. Given the very wide range of contributions though, the hypothesis that the 16th-century general levies of 's-Hertogenbosch present an outstanding picture of the financial urban hierarchy seems valid.

Unfortunately, as to professional representativity, the levies have less optimistic tales to offer. First, occupations were not separately mentioned in the tax lists, which had next to the division by ward but two columns: personal identification (e.g., John Smith, Wayne the plumber, etc.) and tax contribution. Secondly, the records only rarely include an economic qualification such as 'journeyman', 'labourer' or 'master'. Since in effect heads of households were taxed, this should not surprise us, yet it limits the opportunities for any analysis based on employment relations. In all likelihood, the majority of occupations noted down comprised of guild masters. Thirdly, not all people were identified by means of a professional title, on the contrary. In 1502/1503, for example, less than 1,000 occupational titles were recorded on 3,291 taxpayers. In his in-depth investigation, Bruno Blondé demonstrated that the higher up the fiscal hierarchy, the less people were known to the tax collectors by occupation, the more by surname. Rigorous statistical testing revealed that especially for the 20% best-off contributors, occupational titles were strongly underregistered (Blondé, 1987, 39-45). In other words, when cross-tabulating occupation and fiscal contribution in the following sections, disparities within occupational groups will be underestimated as inevitably the richest masons, butchers or weavers were not recorded as such in the tax rolls.[15]

During the general levy of 1552, the tax collectors demonstrated a markedly stronger interest in writing down additional information on their contributors. Street names were recorded in detail, numerous council members were earmarked as such, as were some 300 'paupers' or poor inhabitants unable to pay any tax. Furthermore, for 1,706 out of 4,087 contributors (including the

15. To (partially) remedy this problem, Bruno Blondé and I are currently completing a prosopographical study of the city accounts in search for more personal occupations to link with the fiscal records. As part of my ongoing Ph.D. research, even more sources will be incorporated in order to achieve similar goals.

destitute and the residents of the 'suburbs'), occupations were recorded. Unsurprisingly, this particular *gemene zetting* comprises the main source for a first social-class based reconnaissance of the social structures of 's-Hertogenbosch, and, addressed in the following section, the first test of this essay.

HISCLASS (collapsed)[16]		*number of tax payers*	*% of total tax payers*	*% only with occupation*
class	*description*			
1+2	"higher managers" + "higher professionals"	60	1%	4%
3+4+5	"lower managers" + "lower professionals, clerical and sales personnel" + "lower clerical and sales personnel"	324	8%	19%
6+7	"foremen" + "medium-skilled workers"	777	19%	46%
8	"farmers and fishermen"	0	0%	0%
9	"lower-skilled workers"	474	12%	28%
10+12	"lower-skilled farm workers" + "unskilled farm workers"	6	0%	0%
11	"unskilled workers"	65	2%	4%
	no occupation	2,381	58%	
	TOTAL	4,087	100%	

SOCPO		*number of tax payers*	*% of total tax payers*	*% only with occupation*
SP level	*description*			
5	"elite"	40	1%	2%
4	"middle class"	306	7%	18%
3	"skilled"	447	11%	26%
2	"semi-skilled"	722	18%	42%
1	"unskilled"	191	5%	11%
	no occupation	2,381	58%	
	TOTAL	4,087	100%	

TABLE 1: OCCUPATION AND SOCIAL CLASS SCHEMES IN 1552[17]

16. HISCLASS standard twelve-class scheme was collapsed into seven, following regular practice in similar studies. The exact absolute figures for each separate class are 9 (for class 1), 51 (2), 16 (3), 281 (4), 27 (5), 1 (6), 776 (7), 0 (8), 474 (9), 6 (10), 65 (11) and 0 (12).

Table 1 summarises the social structures of 's-Hertogenbosch as could be constructed by means of the HISCLASS and SOCPO schemes. Evidently, since almost 60% of all heads of households could not be tagged professionally, the analysis presented in this paper cannot possibly explain the urban society at large. It would seem, predictably, that especially the unskilled were underregistered in the general levy.[18] On the other hand, given the major importance of the craft guilds in the urban economic fabric, the large number of the (lower- and medium-)skilled or 'middle class' should come as no surprise (Dambruyne, 2002; Farr, 2000). Similarly, the small number of 'elite' or higher managers and professionals was to be expected, as these categories per definition comprise but a small fraction of society. The nigh-complete absence of farm workers is perhaps somewhat exaggerated, as there can be little doubt that within the walls of 's-Hertogenbosch some farming took place. Whether farming in effect added up to the chief or only profession of many citizens of 's-Hertogenbosch, can be doubted, although obviously it is by no means excluded regarding the figures presented here.

Next to other HISCLASS- or SOCPO-based studies using marriage records and thereby allegedly capturing much larger parts of society, the results of this exercise are by and large comparable. In the 19th-century cities of Dutch Zeeland, the Netherlands, Belgian Leuven, or early 20th-century Switzerland, largely similar orders of magnitude were recorded (Bras & Kok, 2005; Schumacher & Lorenzetti, 2005; Van de Putte, Oris, Neven, & Matthijs, 2005). As noted supra, the general levies of 's-Hertogenbosch only taxed heads of households; that is, the ones recorded in the city accounts. Consequently, the tests presented further on do not cover the urban populace at large. This is not to say that the results should be discarded on the grounds of a defective representativity. Although the tax data only cover roughly one-fifth to one-sixth of the population of 's-Hertogenbosch, and occupational information is known for less than half of this group (thus for approximately 7 to 10% of all inhabitants), the results can be considered persuasive enough in their own right. I strongly believe that an upgrade of the data coverage will not alter the picture sketched in the following sections in any meaningful way.[19]

[17.] All data for the graphs and tables in this essay were derived from a database constructed from the city accounts: 's-Hertogenbosch City Archives, Oud Stadsarchief, City Accounts, nos. 1358 (1497/98) - 1404 (1552/53).

[18.] However, compare with late 16th-century Leuven, where unskilled labourers comprised no more than 7% of the active population (Van der Wee, 1963, II, 379).

[19.] Furthermore it has been established that the inequality patterns exhibited by the portion of the population for which occupational information is available, are largely representative of the patterns we might expect for the entire population.

4. TEST 1: OCCUPATION & TAX CONTRIBUTION

Although the 1552 levy named some 42% of all taxpayers by occupation, this leaves probably about the same number of inhabitants for now unidentifiable in professional terms, and a remaining populace consisting of *rentiers*, widows, etc. Upon completion of further prosopographical research a more detailed picture will be made, yet these figures alone offer interesting perspectives for the present purposes. These purposes, it must be stressed, do not include a recapitulation or new analysis of the historical tale of 16th-century 's-Hertogenbosch, as this has been done by a number of scholars already.[20] Rather, by confronting the occupational data with the fiscal outcomes derived from the 1552 levy, an understanding will be gained of how to judge the general 'predictive' value of occupation and occupation-derived social classes as to financial capacity in a typical 16th-century urban centre.

Thus, all occupations were coded into HISCO, then HISCLASS and SOCPO, correcting the Dutch codes to be found on the website where necessary.[21] In order to facilitate the presentation of the results, the information provided by the tax lists was reduced into two workable measures. On the one hand the total tax paying population was divided into quintiles.[22] On the other, for more fine-grained analyses the total population was ranked and given a percentile score.[23] Innkeeper Dirk Arntz, for example, contributed 80 guilders in 1552, whereas his colleagues Jan Henrikz and Gelden van Broeckhoven paid 10 and 3 guilders respectively. Obviously, Dirk should be placed much higher on the financial hierarchy than the other two innkeepers, which is indeed exemplified when we compare their percentile ranks. Dirk was one of the wealthiest men of 's-Hertogenbosch, as only ten people paid a higher tax, evidently placing Dirk in percentile 99. The others fare comparatively well too, despite their much smaller contribution. Jan Henrikz can be situated at percentile 87, Gelden van Broeckhoven, although being the least-taxed

20. The Brabantine city experienced, in short, markedly little social and economic transformations during the first half of the century (Blondé, 1987, 1990, 2004; Blondé & Hanus, forthcoming; Hanus, 2007; Van de Laar, 1979).

21. http://historyofwork.iisg.nl. Tools for 'translating' HISCO into both classification schemes were provided by the HISCO website and Bart Van de Putte.

22. In theory, quintiles group 20% of the population, ordered in ascending order from I to V. However, given the peculiarities of the 1552 levy, quintiles II and III capture 16 and 24% of all contributors respectively.

23. The percentile rank or score equals the percentage of observations in its distribution of lower value.

innkeeper in town, was still found within the best-off third of town (percentile/P67). In terms of quintiles, Gelden can be found in the third quintile, whereas both Jan and Dirk are part of the highest, fifth quintile. This simple example illustrates the strong fiscal disparities in 's-Hertogenbosch (Gini coefficient 0.73), which is comparable with other pre-industrial towns (Blondé, 2004; Soltow & van Zanden, 1998).

For a first impression of the possible patterns of correlation between occupation and fiscal outcome, a number of descriptive statistics were calculated per occupational group. As in total 243 different professional titles were recorded in the 1552 levy, most too small to make any meaningful statistical comparison, Table 2 and Graph 1 summarise no more than the ten most numerous occupational groups.[24]

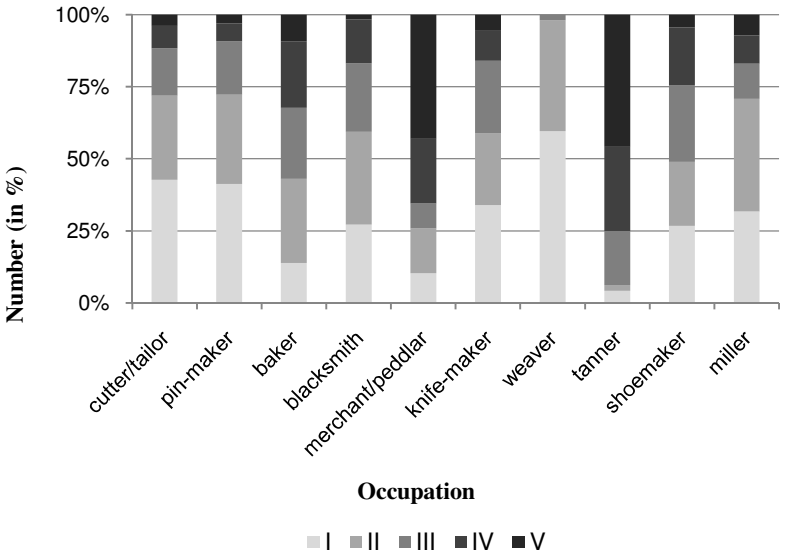
Occupational group	Contribution			Percentile		
	Total number	*Average in guilders*	*Coefficient of variation*	*Max.*	*Min.*	*Range*
cutter/tailor	103	2.1	2.4	99	10	89
pin-maker	97	1.6	1.4	91	10	81
baker	65	3.1	1.1	94	10	84
blacksmith	59	2.2	1.5	96	11	85
merchant/pedlar	58	10.5	2.0	99	30	69
knife-maker	56	2.1	1.2	90	10	80
weaver	52	0.6	0.7	53	10	43
tanner	48	7.7	0.8	97	10	87
shoemaker	45	2.4	1.0	89	10	79
miller	41	2.0	1.3	89	13	76

TABLE 2: DESCRIPTIVE STATISTICS OCCUPATIONAL GROUPS IN 1552 LEVY

As can be drawn from the right-most columns of Table 2, except for the weavers all occupations had at least a number of representatives among the best-off inhabitants of 's-Hertogenbosch. At the same time, except perhaps for the merchants/pedlars, no occupation offered absolute guarantees against poverty (P10). Apart from the percentile range, more telling evidence is offered by the coefficient of variation (CV) based on the individual

24. The full data set confirms the picture presented here, and can be obtained on simple request.

contributions. As in statistics, distributions with a CV larger than one are typically considered high-variance, the strong heterogeneity of especially the cutters/tailors and merchant/pedlars becomes immediately apparent. Overall, 37 out of 65 vocational groups counting more than five tax contributors had a CV exceeding one. In other words, for these occupations, one's professional title had but a modest predictive value as to fiscal outcome. Among the ranks of bakers, millers, butchers or oil-crushers alike, near destitute, middling and affluent could be found at the same time.

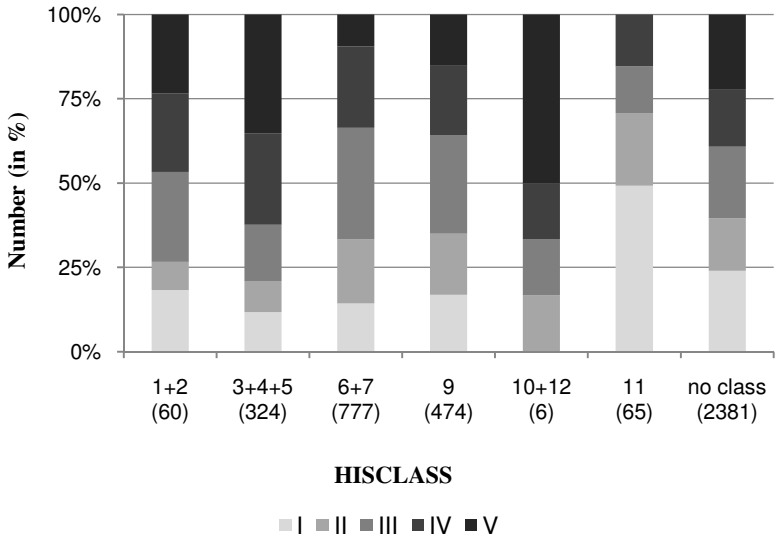


GRAPH 1: OCCUPATIONAL GROUPS CROSSED WITH QUINTILES (1552)

Conversely, some occupational groups were more homogeneous than others. Weavers, most notably, scored a relatively modest coefficient of variation of 0.7; the admittedly small group of lace makers (counting nine contributors) even marked 0.5. The city minstrels were probably the most uniform in terms of fiscal output, achieving a CV of 0.2, although they only numbered six in the 1552 levy.

The heterogeneity of most occupational groups is again emphasised in Graph 1, where professional groups and quintiles were cross-tabulated.

Clearly, the same picture emerges. Especially the weavers come to the fore, as only three of them could be found (barely) within the most prosperous three-fifth of 's-Hertogenbosch. As could be expected, occupations such as those of cutter/tailor, pin- and knife-maker or miller can predominantly be found in the poorest half of the city. Yet, for all of these, a considerable number of people made more than a simple living, as some of them even belonged to the town's financial elites. In determining other social outcomes or life chances of one's offspring, a similar or even identical occupation offers more often than not little guarantees for a similar result.



GRAPH 2: HISCLASS CROSSED WITH QUINTILES (1552)

That is of course not to say that no more general conclusions can be drawn as to certain occupational fault lines within the urban society of 's-Hertogenbosch. As Bruno Blondé emphasised before, especially commercial trades offered interesting perspectives for wealth accumulation (Blondé, 1987, 2004). Graph 1 indeed illustrates the relative affluence of most of the merchants/pedlars named as such in the 1552 general levy, yet this should not blind us from the fact that still more than one quarter of this specific vocational group belonged to the poorest inhabitants of 's-Hertogenbosch. All in all, these conclusions mirror those of Jos De Belder or Luciano Allegra,

emphasising the problems associated with too strong a confidence in the earnings similarities within occupational groups in relation to social stratification (Allegra, 2005; De Belder, 1976).

This multidimensionalist critique should not paralyse us, though. As David Grusky, John Goldthorpe and others have stressed, the most distinguished quality of social classes lies precisely in their intrinsically synthetic character. For purposes of historical research, HISCLASS and SOCPO offer the best lead for initial class-based analyses. Or rather, as is the explicit aim of this essay, the fiscal records of 's-Hertogenbosch offer an excellent opportunity to assess the historical significance and surplus value of HISCLASS and SOCPO in this particular case. As mentioned supra, some corrections were made on the existing Dutch HISCO codes, but not on the subsequent recoding in social classes.

Most identifiable occupations belonged to HISCLASS classes 4, 7 and 9 (Graph 2), which should come as no surprise as these classes group commercial vocations, medium and lower-skilled manual workers respectively (Van de Putte & Buyst, in this issue). More of interest, as little more than 40% of the urban population could be coded thus, is the relationship between these social classes and the 1552 general levy on labour and property income. The results of this analysis largely confirm the conclusions formulated as to the relative success of commercial occupations in 16th-century 's-Hertogenbosch, and occupational groups in general. Compared with the medium- and lower-skilled workers (classes 6+7 and 9), for example, the people exercising a commercial profession (cluster 3+4+5) were clearly better off than those not ordered in any class at all. The former classes fit the urban fiscal hierarchy more closely, with about half of its members belonging to the poorest half of town. Since occupational detail is largely missing for the wealthiest groups in town, it is obvious that among the medium- and lower-skilled workers (classes 6+7 and 9) less well-heeled people could be found than in the not classified group. Yet, as the commercial professions (class 3+4+5) in theory suffer from the same disadvantage but have a proportionally very large contingent in quintile V nonetheless, it could be concluded that in aggregate some class effects are indeed distinguishable. Based on Graph 3, the same conclusion can be drawn as to SOCPO's 'middle class' (SP level 4), which clearly houses the most affluent.[25] In addition, the 'elite' of SP level 5 seems to be the most middling in fiscal terms, whereas SP levels 1 to 3 comprising

[25] For the graphs (3, 4, 6, 12, 13, 14, 15) and table 3 accompanying this article, see the website of the BTNG/RBHC: http://www.flwi.ugent.be/btng-rbhc/en/archive/2010-0102.html

the unskilled, semi-skilled and skilled respectively all in all reveal little variation.

In general, the coefficients of variation and the strong spread between the quintiles for any HISCLASS- or SOCPO-based class that is numerous enough to take into account, again point at the very weak predictive value of these social classes for fiscal outcomes.[26]

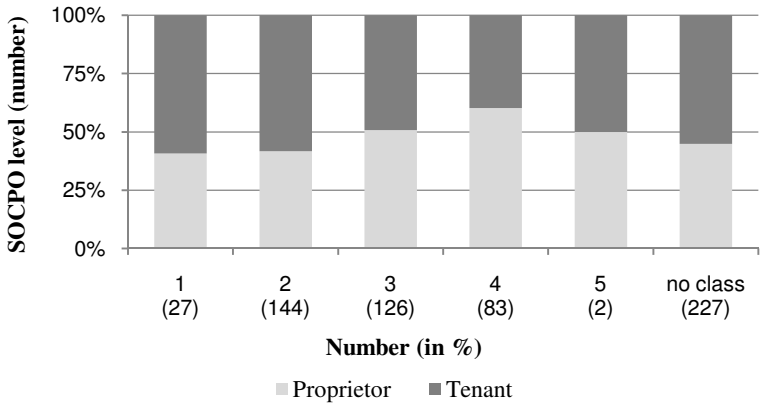
5. TEST 2: OCCUPATION, TAX CONTRIBUTION AND HOUSING TENURE

Thus, echoing some of the remarks made earlier in this essay, in 16th-century 's-Hertogenbosch occupation and financial capacity were poorly correlated indeed. Perhaps these variables can consequently be considered proxies for underlying status and class stratifications. Prior to such strong claims' acceptance or rejection, more empirical testing is in order. Following the lead of Karin Kurz & Hans-Peter Blossfeld, one of the tests this essay aims to tackle is home ownership. Given the precarious state of research into pre-industrial housing tenure in relation to social stratification, it is a hazardous task to further any meaningful hypotheses. Based on contemporary research, however, one could expect that home ownership is more strongly class-related than income-related (Kurz & Blossfeld, 2004).

In order to test this rather straightforward hypothesis, the 1552 general levy was linked *nominatim* with the partial hearth enumeration of 1553. The former recorded annual labour and property income, the latter tenure status (proprietor or tenant) and an indication of the size of the dwelling in terms of the number of stoves and ovens. In total 612 people could be identified in both fiscal documents, 387 including an occupational tag. Thus, a cross-tabulation of occupational group, HISCLASS and SOCPO, fiscal outcome and home ownership became feasible. A measure of value of the residences has not been included, since a careful comparison of the house rent tax of 1547 with the 1552 levy stressed rather strong similarities between levels of earnings and housing rent. Furthermore, given the focus of this paper on social outcomes and life chances, the fact that one owned a house and could use it, for example, as much needed collateral for loans or to provide a shelter

[26] The coefficients of variation for the three major classes in HISCLASS equal 1.6 (3+4+5), 2.1 (6+7) and 2.0 (9); for SOCPO the figures amount to 2.8 (SP-level 1), 2.0 (2), 1.7 (3) and 1.6 (4), thus indicating a (very) high variance.

of their own for one's offspring, seems more relevant than the differences in housing value between or within various social groups.



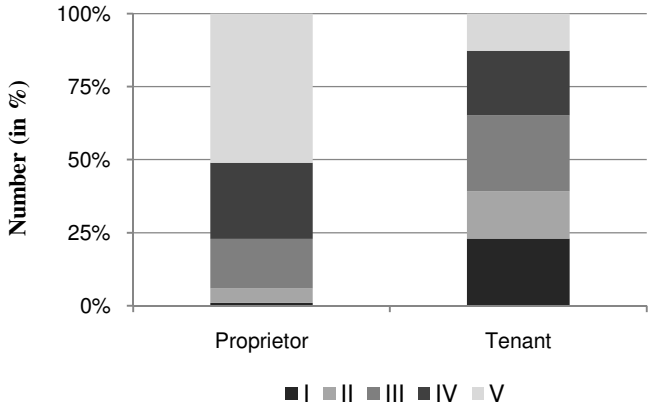
GRAPH 5: HOUSING TENURE CROSSED WITH SOCPO (1552/1553)

The results of this exercise are summarised in Table 3 and Graphs 4, 5 and 6. First, some of the strongly represented vocational groups reveal a marked tendency towards either proprietorship or tenancy. More than 75% of all cloth merchants, wine-innkeepers, bakers and innkeepers owned the house they lived in; conversely the odds were exactly the opposite for the pin-makers, carpenters or shoemakers. For most if not all other occupational groups, the situation of the merchants/pedlars seems exemplary, with little systematic deviation from the city average.

Converted to HISCLASS and SOCPO, roughly the same picture emerges, as can be learned from Graphs 4 and 5. HISCLASS 3+4+5 and SOCPO level 4, representing commercial vocations and the 'middle class' respectively contain a relatively large number of proprietors, namely 60-61% *versus* 37% for the total remunerated population.[27] In line with the city at large, the other classes

[27] It should be noted that for the sample cross-identified in 1552 and 1553, the number of proprietors rises to 47%. Given a future confirmation of this result by more in-depth research, these figures could point to the in itself unsurprising conclusion that the migrating population of 's-Hertogenbosch (having either entered or left the city between both rounds of taxation) were mostly tenants. Turning this argument the other way round, it could be argued that for many migrants precisely in acquiring a home of their own lay a crucial opportunity to be able

reveal higher degrees of tenants, but again, no strong correlations between social classes and housing tenure can be discerned.



GRAPH 7: HOUSING TENURE BY QUINTILE (1552-1553)

Turning to the cross-tabulation of housing tenure and tax contribution as depicted in Graph 6, it can be concluded that the hypothesis formulated on the grounds of contemporary research seems hardly valid for 16th-century 's-Hertogenbosch. The very strong correlation between quintile and number of proprietors is conspicuously evident, but requires a minor adjustment. As Bruno Blondé noted, the 1552 levy probably taxed house owners moderately stronger than tenants, thus skewing the 1552 distribution in favour of the proprietors (Blondé, 1987, 63-66). However, although the trend visible in Graph 6 is accordingly exaggerated to a small extent, the general conclusion still stands strong.

Considering the relationship between fiscal outcome and home ownership the other way round (Graph 7), it becomes immediately apparent that the tenure status rather strongly predicts earnings levels, as half of the house owners belonged to quintile V. Also, and this is in fact a remarkable number, the poorest half of town – some of them even tagged '*pauper*' or poor in 1552 – still possessed some 15% of all houses remunerated in 's-Hertogenbosch.

to settle down and 'integrate' in the social fabric of any pre-industrial town. These issues will be further explored in the near future (refer to section 7).

Tenants on the other hand were more evenly spread throughout the 1552 distribution.

Property/income levels, in short, are much stronger 'predictors' for home ownership than occupational groups or social classes defined in terms of HISCLASS or SOCPO. It can be questioned, given these results, whether in the 16th-century context studied here, social classes should be defined in terms of property, income or earnings rather than professional grouping. Before further hypotheses are formulated on this matter, a final test requires elaboration.

6. TEST 3: OCCUPATION, TAX CONTRIBUTION AND FISCAL MOBILITY

As noted supra, according to John Goldthorpe & Abigail McKnight the effects of class positions are expected to be most apparent in economic life chances (Goldthorpe & McKnight, 2006, 109). Quite recently, both authors tested this hypothesis, and found it confirmed by presenting a class-based analysis of a number of economic variables such as unemployment experiences (measuring economic security), short- to middle-term earnings fluctuations (economic stability) and lifetime earnings (economic prospects) (*Ibid.*). Similar questions can and should be asked regarding the pre-industrial urban context, and again 's-Hertogenbosch offers some promising research tools to provide a number of tentative answers. In particular, this section will assess economic stability and prospects, or more accurately, fiscal mobility measured over a period of roughly a decade.

The heterogeneity of the mid 16th-century fiscal documents does not allow for a meaningful comparison, as each tax round was based on other grounds. The general levies of the early 16th century on the other hand, were levied on similar grounds. Thus it becomes feasible to compare individual tax contributions during a number of subsequent years, thereby presenting a valid alternative for the (short- to) middle-term fluctuations in economic propensity studied by Goldthorpe & McKnight.[28] Following the example set in the previous section, results based on occupational groups as independent variable

[28] Lifetime earnings proper cannot be measured with the current data set as it lacks sufficient information on age and household composition. Once the archival research for my Ph.D. has been completed though, such an analysis should become possible.

will be presented first (albeit briefly), followed by similar exercises based on HISCLASS and SOCPO and finally fiscal quintiles.

Two dependent variables were computed, which hope to capture economic prospects and stability. First, the standardised regression coefficient of all (standardised) individual tax contributions gives a simple measure of the fiscal mobility of the inhabitants of 's-Hertogenbosch.[29] In short, this measure quantifies the annual relative rise or decline in tax contribution of all households studied.[30] The tailor Dirk Janz, for example, saw his standardised contribution rise from 76 styvers in 1501/1502 to 100 styvers in 1506/1507 up to 145 styvers in 1512/1513. This near doubling of his taxable wealth is clearly captured by a high standardised regression coefficient (SRC) or annual rise in fiscal capacity of 9%. Michiel the carver on the other hand paid 24 or 25 styvers every year between 1501 and 1508, before rising to 32 styvers in 1512/1513. This clearly more modest growth is reflected in an SRC of 2%. For sawyer Goessen vanden Sande, finally, the first decade of the 16th century offered but bleak perspectives, as he tumbled from about 40 styvers during the opening half-decade, down to 20 styvers in 1507/1508 and no more than 10 styvers in 1512/1513. Unsurprisingly, Goessen's SRC equalled -10%.

Secondly, the standardised coefficient of variation (SCV) of the same standardised contributions measures the annual non-linear fluctuations, which is largely ignored by the SRC.[31] Everaert the cobbler, for example, contributed 10 styvers in the first year and 11 in the last (SRC equals 1%), but in between figures up to 14 styvers and down to 5 styvers were recorded as well, resulting in an SCV of 19%. Interpreting this figure in the present context, we

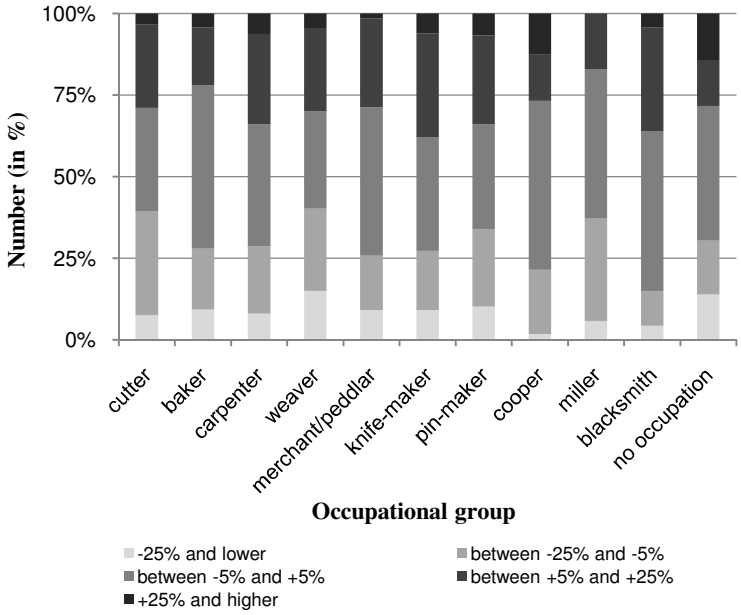
29. The tax collectors did not collect exactly the same amount each year. Rather, in function of the political needs, they levied double or half the 'standard' fiscal due. Halving or doubling the tax contribution of these years thus makes all lists comparable.

30. The regression coefficient equals the slope of the straight line that most closely relates two correlated variables, in this case time and tax contribution. The closer to zero, the smaller the correlation between both variables, and thus the weaker (statistical) impact the independent variable (time) has on the dependent variable (tax contribution). More appropriately in this context, the regression coefficient equals the slope of the trend line of each individual tax 'career'. In order to guarantee comparability, this coefficient was divided by the average tax contribution of each individual and multiplied with hundred, resulting in a figure representing the average annual rise or fall in tax contribution in percentage.

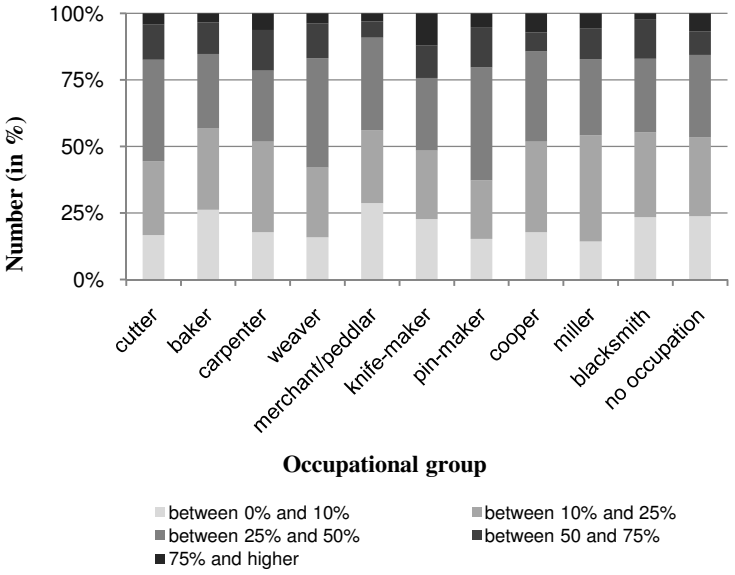
31. The coefficient of variation represents a statistical measure of the dispersion of data points in a data series around the mean and is measured as the ratio of the standard deviation to the mean. In order to enhance comparability with the SRC, the CV was multiplied with hundred and noted in percentages as well.

learn that Everaert's tax contribution fluctuated annually with almost one fifth.

Again, a number of graphs serve to summarise the results of this exercise, beginning with the economic prospects and stability ordered by occupational groups. As Graphs 8 and 9 reveal, some vocations offer slightly more homogeneous outcomes than others do. For the cutters/tailors, weavers and carpenters especially, there was much more stability than up- or downward fiscal mobility. Some of the merchants/pedlars and coopers seemed to have had the best chances of getting ahead in (economic) life, whereas the pin-makers and again the merchants/pedlars had the largest share of downwardly mobile representatives. Compared with the economic stability demonstrated in Graph 9, all professional groups comprised a large number of steady members, and similar figures of people whose economic (fiscal) situation was more volatile.



GRAPH 8: SRC PER OCCUPATIONAL GROUP (1502-1513)

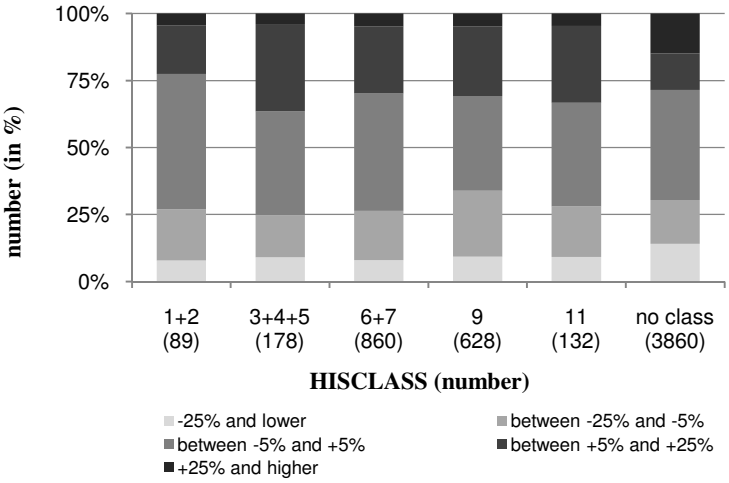


GRAPH 9: SCV PER OCCUPATIONAL GROUP (1502-1513)

In a cross-tabulation of the regression coefficients with HISCLASS and SOCPO, some comparatively strong class effects can be discerned. Indeed, as to ending up in a better economic position in 1513 as to 1502, classes 9 and 11 or the groups of low- and unskilled workers had notably weaker prospects than their better skilled colleagues (Graph 10). The standardised coefficients of variation on the other hand reveal very little differences between the various social classes (Graph 11). Again, a similar picture emerges from Graphs 12 and 13, which summarise both coefficients for the various SOCPO levels. SP level 4 for example, the so-called 'middle class', offered the best perspectives for both up- and downward mobility.

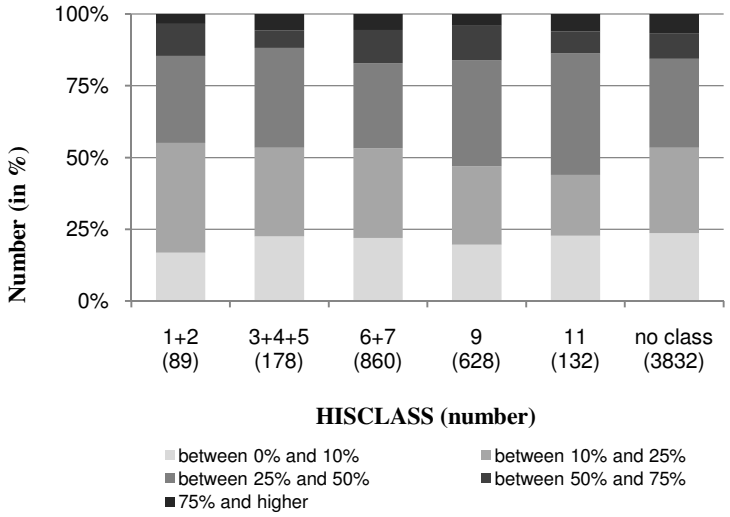
Finally, as with the previous outcomes studied, a fiscal categorisation based on quintiles similarly defined as before, discloses the strongest 'class'-effects. First, in terms of (fiscal) stability the best-off clearly enjoyed a less haphazard life, as only one in ten of those people found in quintile V experienced more than 50% annual variation in their financial capacity (measured by the

standardised coefficient of variation). Conversely, this figure rises up to 45% for quintile III and full 66% for quintile I. As to fiscal prospects, the wealthiest citizens of 's-Hertogenbosch proved the less prone to downward mobility. At the same time, however, their high level of fiscal stability also resulted in a small number of upward mobility. As to the latter, perhaps not unsurprisingly, the best chances were for those taxpayers grouped in quintiles I and II. All in all, Graph 14 provides clear testimony for the high (fiscal) mobility characterising 16th-century 's-Hertogenbosch. During little more than a decade, more than 53% of all taxed households experienced a change in annual labour and/or property income of more than 5%.[32]



GRAPH 10: SRC CROSSED WITH HISCLASS (1502-1513)

[32] For good measure, a 5% annual increase in income results in a total rise of more than 50% of total income after a decade.



GRAPH 11: SCV CROSSED WITH HISCLASS (1502-1513)

7. CONCLUSIONS AND PROSPECTS

How then do the highly tentative results of the tests presented in this essay further our understanding of social inequalities and mobility in Europe's pre-industrial urban past? Obviously, 'mobility between what?' proves to be a very complex question to answer, whereby one seems to be taking a turn on two wheels when applying apparently straightforward classifications in occupation-based social class schemes.

The key economic outcomes studied in this essay expose some notable conclusions. Most importantly, occupation or social classes defined following HISCLASS or SOCPO are much weaker proxies for these outcomes than individual property levels. If we are to follow the logic of present-day sociological research, these figures should lead to the conclusion that pre-industrial social classes, defined as groups with similar central economic life chances, were grounded in financial rather than occupational terms. This finding is less surprising than it might seem, for Max Weber already defined social class with a crucial emphasis on property (Breen, 2005; Scott, 1996).

In any case, the lack of 'predictive' value of the social classes defined by means of HISCLASS and SOCPO as to the key economic life chances studied here leaves us with a conundrum. The conclusion that occupation and by extension the labour market played but a minor role in socially distributing financial capacity, home ownership or economic prospects and stability invites further theoretical and empirical inquiries. First, the apparent discrepancy between a number of similar studies revealing moderate up to strong class effects in certain life chances and the findings of the present essay should be discussed. In short, it can be argued that although the sources used are from a different order (mostly marriage records versus fiscal data), the representativity of the occupational information derived from the *gemene zettingen* of 's-Hertogenbosch should not be doubted. As such, the differences cannot be explained methodologically and require further consideration. For one, the assertion of Marx, Weber and other social thinkers that pre-industrial Europe was a status-dominated society where class played but a minor – if any – role in general social stratification and key life chances might hold more truth than most historians would readily admit (Hamilton & Hirszowicz, 1987; Scott, 1996). Following this line of reasoning, the weak class effects presented here would have less to do with possible shortcomings in the schemes as with the historically minor importance of social class in 16th-century 's-Hertogenbosch *de facto*. Conversely, secondly it could be considered to expand the class schemes used here to incorporate property as a key variable. Inflating the SOCPO scheme, this approach has recently been suggested and successfully applied to 17th-century to 20th-century rural Sweden (Van de Putte & Svensson, in this issue).

Hence it is safe to say that a proper appreciation of social class – macro or micro – in pre-industrial Europe requires much more rigid testing and theoretical construction works. Other outcomes or life chances to be tried and tested in the present research project include social relations such as marriage, gender and migration patterns, and financial dealings. Especially the significance of the latter grows, as it would seem that the impact of financial background and how property is redistributed has such a strong influence on life chances, independent of occupation. As emphasised by Karin Kurz & Hans-Peter Blossfeld from a sociological perspective, or Anne McCants and Alistair Owens armed with historical data, household assets do and did make a world of difference in their own right (Kurz & Blossfeld, 2004; McCants, 2007; Owens, 2000), a world of difference that is relatively poorly correlated with present occupation or even wealth, as legacies or *inter vivos* transfers came per definition from others, mostly members of the extended family. As

such, much more historical attention should be dedicated to patterns and processes of wealth accumulation and redistribution. Given the primordial importance of assets or property in defining life chances of pre-industrial city dwellers, the financial strategies of families and households in all likelihood exerted a decisive influence on one's future prospects (Emigh, 2001; Engelen, Knotter, Kok, & Paping, 2004).

A next and highly-challenging step lies in circumscribing the cluster of social outcomes resulting from social class, as opposed to (clustered) life chances based on other Weberian stratifying variables such as status or command. Command or authority, in the ancien regime often held in the hands of pluto-cratic magnates, was probably relatively strongly correlated with class in some respects, with status in others, and perhaps with yet other clusters still. Occupational status, finally, solidified in the inevitable guilds, was without question a big issue in pre-industrial urban centres. It takes little imagination to conjecture a number of social relations strongly tied with vocational organisations. Marriage patterns, perhaps political or religious preferences, other status-related relations could all very well be much more closely related to occupation and occupational prestige than to any form of financial mus-cle.[33] Again, empirical testing is in order. Only a full-fledged, 'integrated' and in-depth social history that resolutely aims to interpenetrate theory and practice bears the potential of starting to answer these issues in earnest.

ABBREVIATIONS

CV	Coefficient of Variation
CASMIN	Comparative Study of Social Mobility in Industrial Nations
EGP	Erikson, Goldthorpe & Portocarero
HISCAM	Historical Camsis (Social Interaction and Stratification Scale)
HISCLASS	Historical International Social Class Scheme
HISCO	Historical International Standard Classification of Occupations
SOCPO	Social Power Scheme
SCV	Standardised Coefficient of Variation
SRC	Standardised Regression Coefficient

[33.] Indeed, Chan & Goldthorpe (2007) revealed quite recently that in the contemporary United Kingdom, outcomes in the domain of cultural consumption (music, theatre, dance, etc.) or certain political choices are more strongly correlated with status than class.

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Belastingen en beroepen. Op zoek naar sociale klassen in de 16de-eeuwse Lage Landen

JORD HANUS

SAMENVATTING

Dankzij de inzet van het uitzonderlijke fiscaal bronnencorpus van het zestiende-eeuwse 's-Hertogenbosch en gestuurd door recente inzichten uit de sociologie, geeft dit artikel een nieuwe dynamiek aan klassieke vragen van sociale stratificatie, ongelijkheid en mobiliteit. Het vaak verguisde begrip 'sociale klasse' komt hierbij nadrukkelijk op de voorgrond te staan, waarbij ik betoog dat de bruikbaarheid van dit concept rust op een doorgedreven dialoog tussen theorie en empirie. Als toepassing confronteer ik de recent ontwikkelde historische sociale classificatieschema's HISCLASS en SOCPO met sociaaltheoretische ideeën over 'grote' *versus* 'kleine' klassen, het onderscheid tussen klasse en status, de relatie tussen inkomen en beroep, én de zestiende-eeuwse Bossche feiten. Gegeven de kleine voorspellende waarde van het beroep (en de daaruit afgeleide sociale klasse) voor inkomensposities in deze specifieke context, breekt dit artikel een lans voor meer historische interesse in processen van inkomensaccumulatie, bezitsaccumulatie en bezitsredistributie in de studie van pre-industriële sociale structuren.

Het artikel wordt aangevuld met grafieken 3, 4, 6, 12, 13, 14, 15 en tabel 3. Al deze bijlagen zijn beschikbaar op de website van BTNG/ RBHC: http://www.flwi.ugent.be/btng-rbhc/nl/archief/2010-0102.html

Impôts et profession. À la recherche des classes sociales dans les Pays-Bas du XVI^{e} siècle

JORD HANUS

RÉSUMÉ

Grâce à un corpus de textes fiscaux très remarquables sur la ville de Bois-le-Duc au XVI^{e} siècle et à l'intégration de données sociologiques récentes, cet article donne une nouvelle dynamique aux questions classiques de la stratification sociale, de l'inégalité et de la mobilité dans un contexte urbain préindustriel caractéristique. Cet essai met explicitement l'accent sur le concept souvent décrié de "classe sociale" et prétend, en premier lieu, qu'il peut uniquement être utilisé comme outil et concept d'analyse historique valables si la théorie sociale et les tests empiriques sont en phase. Cet objectif est poursuivi, en deuxième lieu, en confrontant HISCLASS et SOCPO – deux systèmes de classification sociale historique récemment développés – à une série de rôles fiscaux extrêmement détaillés afin d'évaluer les concordances au niveau de la profession et des biens. En troisième lieu, un certain nombre d'opportunités dans la vie sont "intégrées" dans ces modèles de classe sociale et de données fiscales pour tester l'utilité empirique et théorique des "grandes" classes sur la base de la profession ou des biens. Les niveaux de profession et de propriété se révèlent de piètres paramètres de prévision l'un pour l'autre, tout comme le premier pour les deux opportunités dans la vie analysées. En conséquence, la recherche historique devrait consacrer davantage d'attention théorique et empirique aux processus d'accumulation et de (re)distribution des revenus et des biens afin de s'attaquer vraiment aux structures sociales urbaines préindustrielles.

L'article est complété par les graphiques 3, 4, 6, 12, 13, 14, 15 et par le tableau 3. Toutes ces annexes sont disponibles sur le site web BTNG/ RBHC: http://www.flwi.ugent.be/btng-rbhc/fr/archives/2010-0102.html